

## 286 - BREA-OLINDA LANDFILL ESCROW

### Operational Summary

#### Description:

State Regulations require landfill operators to make deposits to closure accounts in order to demonstrate financial resources to pay for landfill closure costs. On a yearly basis, IWMD makes deposits to this fund to comply with the regulations.

#### At a Glance:

Total FY 2005-2006 Actual Expenditure + Encumbrance:	2,179,210
Total Final FY 2006-2007	6,053,773
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Final Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>		Actual	
		As of 6/30/06	As of 6/30/06	Final Budget	Amount	Percent
Total Revenues	5,770,687	4,066,431	4,491,167	6,053,773	1,562,606	34.79
Total Requirements	5,770,688	4,066,431	3,130,415	6,053,773	2,923,358	93.39
Balance	(1)	0	1,360,752	0	(1,360,752)	-100.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Brea-Olinda Landfill Escrow in the Appendix on page A209

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### Operation of Enterprise Fund 286 Operational Statement for the Fiscal Year 2006-2007

Operating Detail		FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2006-2007
		Actual	Actual	Proposed Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
<b>OPERATING EXPENSES</b>					
2490	Landfill Closure/Postclosure Costs	3,172,114	2,132,678	5,978,773	5,978,773
	<b>Total Operating Expenses</b>	3,172,114	2,132,678	5,978,773	5,978,773
	<b>Net Operating Income (Loss)</b>	(3,172,114)	(2,132,678)	(5,978,773)	(5,978,773)
<b>NON-OPERATING REVENUE</b>					
6610	Interest	1,072,440	2,068,973	2,900,000	2,900,000
	<b>Total Non-Operating Revenue</b>	1,072,440	2,068,973	2,900,000	2,900,000
<b>NON-OPERATING EXPENSES</b>					
1912	Investment Administrative Fees	44,192	46,533	75,000	75,000
	<b>Total Non-Operating Expenses</b>	44,192	46,533	75,000	75,000
	<b>Net Non-Operating Income (Loss)</b>	1,028,247	2,022,440	2,825,000	2,825,000
	<b>Income (Loss) Before Contributions &amp; Transfers</b>	(2,143,867)	(110,238)	(3,153,773)	(3,153,773)
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					
	Income (Loss) Before Contributions & Transfers	(2,143,867)	(110,238)	(3,153,773)	(3,153,773)
7812	Interfund Transfers In - from Funds 2AA-299	2,380,302	2,422,194	2,217,996	2,217,996
	Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(2,554,382)	(951,205)	0	0
	<b>Increase (Decrease) in Net Assets - Unrestricted</b>	(2,317,947)	1,360,751	(935,777)	(935,777)
	<b>Net Assets - Unrestricted - Beginning of Year</b>	2,317,947	0	935,777	935,777
	<b>Net Assets - Unrestricted - End of Year</b>	0	1,360,751	0	0